

CERTIFICATE

2019

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of

Center Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2019; and (3) the
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

		2019 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	79-1962	6	11,481	7,466	.411
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals	XXXXXX		11,481	7,466	.411
Budget Summary		7			
Neighborhood Revitalization Rebate					
			Resolution required?	Vote publication required?	Yes No

Final Assessed Valuation:	County Clerk's Use Only
Township	18,144,871
	Nov. 1, 2018 Valuation

NOT IN CITY 15,007,270
IN CITY-OLPE 3,137,601
18,144,871

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: 2018

[Signature]
County Clerk

Bonnie Farthing Secretary 7/11/18
Deputy Treasurer 7/11/18
David Farthing Trustee 7-11-18

Governing Body

Special Road Election held for Mills for years.
First levy in .

RECEIVED
JUL 12 AM 11 39
LYON COUNTY
CLERK'S OFFICE

Center Township

2019

Computation to Determine Limit for 2019

1. Total tax levy amount in 2018
2. Debt service levy in 2018
3. Tax levy excluding debt service

	Amount of Levy
+ \$	7,164
- \$	0
\$	<u>7,164</u>

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ <u>233,682</u>	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ <u>608,853</u>	
5b. Personal property 2017	- <u>564,497</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>44,356</u>	
	(Use Only if > 0)	
6. Valuation of property that changed in use during 2018:	+ <u>97,749</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>375,787</u>	
8. Total estimated valuation July 1, 2018	<u>18,134,349</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>17,758,562</u>	
10. Factor for increase (7 divided by 9)	<u>0.02116</u>	
11. Amount of increase (10 times 3)		+ \$ <u>152</u>
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>7,316</u>
13. Debt service levy in this 2019 budget		<u>0</u>
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>7,316</u>
15. Consumer Price Index for all urban consumers for calendar year 2017		<u>0.021</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>150</u>
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>7,466</u>

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2019

Center Township
Lyon County

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7.164	656	7	60	13	5
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7.164	656	7	60	13	5

County Treas Motor Vehicle Estimate 656

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 60

County Treas Commercial Vehicle Tax Estimate 13

County Treas Watercraft Tax Estimate 5

MVT Factor 0.09152

RVT Factor 0.00098

16/20M Factor 0.00838

Comm Veh Factor 0.00181

Watercraft Factor 0.00070

Center Township

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
Total		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
NONE										
Total G.O. Bonds				0			0	0	0	0
Other										
NONE										
Total Other				0			0	0	0	0
Total Indebtedness				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
NONE							
Total					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list---such transactions are not lease-purchases.

Center Township

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	4,008	7,003	3,343
Receipts:			
Ad Valorem Tax	8,042	7,164	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		584	656
Recreational Vehicle Tax		9	7
16/20 M Vehicle Tax		27	60
Commercial Vehicle Tax		24	13
Watercraft Tax		2	5
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	4	5	5
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,046	7,815	746
Resources Available:	12,054	14,818	4,089
Expenditures:			
Officers Pay	300	300	300
Supplies			
Gravel		1,000	1,000
Maintenance		5,000	5,001
Mowing	2,333	2,500	2,500
Insurance	250	500	500
Budget and Publications	168	175	180
Signs and Poles			
Snow Removal			
St. Joseph Catholic Church Cemetery	2,000	2,000	2,000
Cash Forward (2019 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	5,051	11,475	11,481
Unencumbered Cash Balance Dec 31	7,003	3,343	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	9,368	12,375	11,481
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,481
		Tax Required	7,392
Delinquent Comp Rate:	1.0%		74
	Amount of 2018 Ad Valorem Tax		7,466

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Center Township
Lyon County

will meet on July 11, 2018 at 5:30 PM at 707 Commercial, Emporia, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 476 Road J, Olpe, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2017		Current Year Estimate 2018		Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	5,051	0.408	11,475	0.409	11,481	7,466	0.412
Debt Service							
Library							
Road							
Special Machinery							
Totals	5,051	0.408	11,475	0.409	11,481	7,466	0.412
Less: Transfers	0		0		0		
Net Expenditure	5,051		11,475		11,481		
Total Tax Levied	7,531		7,164		XXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	18,500,960		17,535,252		18,134,349		
Outstanding Indebtedness,							
Jan 1	2016		2017		2018		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

Opal Peggy Sue Fell
Treasurer

Sample Notice of Vote Publication**Notice of Vote -**

In adopting the 0 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the -1 budget, adjusted by the -2 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget.

Sample Notice of Vote Publication**Notice of Vote -****Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047****Total Property Tax Levied****-1 Budget \$ 0****0 Budget \$ 0****Approved (vote) to**

Sample Notice of Vote Publication**Notice of Vote -****Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047**

	<u>Total Property Tax Levied</u>	<u>Mill Levy*</u>
-1 Budget	\$ <u>0</u>	0.000
0 Budget	\$ <u>0</u>	0.000

Approved (vote) _____ to _____*** -1 mill levy is actual. 0 mill levy is estimated.**

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the 0 governing body with respect to financing the annual budget for 0

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 0 budget of the 0 exceeding the amount levied to finance the -1 budget of the 0, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year -2, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, 0 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the 0 governing body that a levy of property taxes in support of the 0 budget exceeding the amount levied in -1, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, -1 by the 0 governing body, 0, Kansas.

0 Governing Body

RECEIVED